

ACCOUNTS OF DISBURSING OFFICERS OF THE INTERIOR
DEPARTMENT.

L E T T E R

FROM

THE SECRETARY OF THE INTERIOR,

INCLOSING

A communication from the Acting Commissioner of Indian Affairs, and other inclosures, in reference to the proper construction to be put upon section 3622, Revised Statutes, in relation to the rendition of accounts by disbursing officers, and recommending a modification of the same. He also strongly recommends that the inclosed draught of an item for the modification of said section be incorporated in the pending Indian appropriation bill.

JUNE 14, 1890.—Referred to the Committee on Indian Affairs.

DEPARTMENT OF THE INTERIOR,
Washington, June 13, 1890.

SIR: I have the honor to transmit herewith a communication from the Acting Commissioner of Indian Affairs, inclosing a circular issued by the Secretary of the Treasury, in which the opinion of the Attorney-General is quoted in reference to the proper construction to be placed upon section 3622, Revised Statutes, in relation to the rendition of accounts by disbursing officers. He also submits a draught of an item providing for the modification of section 3622. As it appears from the statement of the Commissioner that it would be utterly impracticable to apply the requirements of said circular to the disbursing officers of the Indian service, I strongly recommend that the inclosed draught of an item be incorporated in the pending Indian appropriation bill.

I would also recommend that the proposed modification of section 3622 be made to apply to all disbursing officers of this Department.

Very respectfully,

JOHN W. NOBLE,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, June 11, 1890.

SIR: I have the honor to inclose herewith a circular issued by the Secretary of the Treasury, in which the opinion of the Attorney-General is quoted in reference to the proper construction to be placed upon section 3622, Revised Statutes, in relation to the rendition of accounts by disbursing officers.

Under the authority supposed to have been conferred upon the honorable Secretary of the Treasury by the section of the Revised Statutes above referred to, the period to be covered by the accounts of all disbursing agents in the Indian service was extended to three months instead of one month, and the period in which they were to be rendered from ten days to thirty days.

The Attorney-General holds, however, that under the section cited, the honorable Secretary of the Treasury has no such power, but that all disbursing officers must render their accounts *monthly*.

I respectfully submit that should the requirements of the inclosed circular be applied to the Indian service, and all agents be compelled to render their accounts monthly, instead of quarterly, as is now done, the clerical work at the agencies and in the accounts division of this office would be increased to nearly three times what it is at present, and as the clerical force at the agencies is now placed at the lowest limit consistent with the proper transaction of business, and as the force in this office is now less than the needs of the service actually demand, it would be manifestly impossible to transact such additional business without a corresponding increase in clerical force at heavy expense.

At most of the large agencies it is with the greatest difficulty that the accounts for the quarter are prepared within the succeeding thirty days; the clerks are compelled during that period to work ten, twelve, and even fourteen hours a day, and as the number of papers, etc., to be prepared for a monthly account will vary but little from those required in the quarterly account, it would necessarily require all the time of the present clerks at the agencies in the preparation of the accounts alone, leaving them no time for correspondence, keeping up the record books, and performing general office work.

The present method of rendering accounts quarterly is economical and satisfactory, and, in my opinion, is as well calculated to secure honesty of administration and prevent loss of Government funds and property as monthly accounts would be.

In view, therefore, of the foregoing facts, I respectfully recommend that proper steps be taken to secure legislation to so modify section 3622, Revised Statutes, as to allow disbursing officers in the Indian service to render their accounts quarterly instead of monthly, as has always been heretofore done.

To this end I submit herewith a draught of an item providing for the modification of section 3622, with the recommendation that it be submitted to Congress to be incorporated in the pending Indian appropriation bill, unless it be your intention to secure general legislation in regard to this matter, which not only affects the disbursing officers of this office, but also all such officers of other bureaus of the Department, and in fact all branches of the Government service.

Respectfully,

R. V. BELT,
Acting Commissioner.

The SECRETARY OF THE INTERIOR. .

CIRCULAR.—RENDITION OF ACCOUNTS.

[1890. Department No. 35. Division of W., E., and A.]

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., May 27, 1890.

To DISBURSING OFFICERS AND OTHERS:

The following opinion of the Attorney-General is hereby promulgated for your information and guidance:

DEPARTMENT OF JUSTICE,
Washington, D. C., May 12, 1890.

SIR: Your communication of January 27, 1890, submits for opinion three questions which have arisen in the Treasury Department upon section 3622, Revised Statutes, which section is in the following language:

"Every officer or agent of the United States who receives public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly. Such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be sent by mail, or otherwise, to the Bureau to which they pertain, within ten days after the expiration of each successive month, and, after examination there, shall be passed to the proper accounting officer of the Treasury for settlement. Disbursing officers of the Navy shall, however, render their accounts and vouchers direct to the proper accounting officer of the Treasury. In case of the non-receipt at the Treasury, or proper Bureau, of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this section. The Secretary of the Treasury may, if in his opinion the circumstances of the case justify and require it, extend the time hereinbefore prescribed for the rendition of accounts. Nothing herein contained shall, however, be construed to restrain the heads of any of the Departments from requiring such other returns or reports from the officer or agent, subject to the control of such heads of [Department] [Departments], as the public interests may require."

I. The first question is in these words: "The first clause of the statute is as follows:

"Every officer or agent of the United States who receives public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly."

"Does this clause require the rendition of monthly accounts by every officer or agent who receives advances of public money from the Treasury, to be disbursed under appropriations made by Congress and also by every officer or agent who collects and receives fees and revenues which he is by law required to account for and pay into the Treasury?"

This question I answer in the affirmative. I can see no reason why effect should not be given to the words of the statute according to its ordinary sense.

II. The next question is, "Does the clause in the statute, which provides that the Secretary of the Treasury may extend the time prescribed for the rendition of accounts, confer upon the Secretary authority to grant permission to any officer or agent coming within the provisions of the act to render his accounts for a longer period than a month (for example, to render quarterly instead of monthly accounts), or does said clause relate to extending the limit of ten days within which the officer or agent is required to transmit his accounts with the vouchers to the proper Bureau or Department, after the expiration of each successive month?"

The same question was passed upon by Attorney-General Devens in his opinion of December 2, 1878 (16 Opinions, 222). He said that the law requiring disbursing officers to render their accounts monthly was not subject to the discretion of the Secretary of the Treasury except in extraordinary cases, as provided, where the Secretary of the Treasury should be of opinion that the statutory period of a month should be enlarged to meet the special circumstances of such cases, such powers of the Secretary being intended to be exceptional in character and not to authorize him "to institute a new system of rendering accounts." I concur in that view and in the reasoning by which it is supported.

III. The next question is, "If the Secretary of the Treasury may lawfully authorize any officer or agent within the provisions of the statute to render his accounts for a longer period than a month (as by rendering them quarterly instead of monthly), is such authority limited to individual and exceptional cases, or may it be extended indefinitely to classes of accounts, so as to establish a system of rendering accounts continuously for longer periods than a month."

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My answer to the second question, taken in connection with the opinion of Attorney-General Devens, also disposes of this question.

I have the honor to be, very respectfully, yours,

W. H. H. MILLER,
Attorney-General.

The SECRETARY OF THE TREASURY.

In accordance with the requirements of the law, as construed by the Attorney-General, you are hereby instructed to render your accounts monthly, beginning with the month of July, 1890.

WILLIAM WINDOM,
Secretary.

Item.

That hereafter all disbursing officers in the Indian service are required to render their accounts quarterly, and within thirty days after the expiration of each successive quarter, and section 3622 United States Revised Statutes is hereby modified accordingly.

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